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UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

IN THE MATTER OF THE TAX)
LIABILITIES OF:)
JOHN DOES, United States persons who,)
at any time during the period January 1, 2013,)
through December 31, 2015, conducted)
transactions in a convertible virtual currency)
as defined in IRS Notice 2014-21.)

Civil Number:

**[PROPOSED] ORDER GRANTING
EX PARTE PETITION FOR LEAVE TO
SERVE “JOHN DOE” SUMMONS**

THIS MATTER is before the Court upon the United States of America’s “*Ex Parte* Petition for Leave to Serve “John Doe” Summons” (the “Petition”). Based upon a review of the Petition and supporting documents, the Court has determined that the “John Doe” summons to Coinbase, Inc. relates

1 to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for
2 believing that such group or class of persons has failed or may have failed to comply with any provision
3 of any internal revenue laws, and that the information sought to be obtained from the examination of the
4 records or testimony (and the identities of the persons with respect to whose liability the summons is
5 issued) are not readily available from other sources. It is therefore:

6 ORDERED AND ADJUDGED that the Internal Revenue Service, through Senior Revenue
7 Agent David Utzke or any other authorized officer or agent, may serve an Internal Revenue Service
8 John Doe summons upon Coinbase, Inc. in substantially the form as attached as Exhibit B to Declaration
9 of Senior Revenue Agent David Utzke. A copy of this Order shall be served together with the
10 summons.

11 IT IS SO ORDERED this ____ day of _____, 2016.

12
13
14 _____
United States District Judge

15
16 Presented by:

17 CAROLINE D. CIRAOLLO
18 Principal Deputy Assistant Attorney General

19 /s/ Jeremy N. Hendon

20 /s/ Amy Matchison

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21 Trial Attorneys, Tax Division

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23 BRIAN J. STRETCH

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25 /s/ Colin C. Sampson

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